

**United States Court of Appeals  
FOR THE EIGHTH CIRCUIT**

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No. 03-3389

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Dale L. Oyer, Transferee,

Appellant,

v.

Commissioner of Internal  
Revenue Service,

Appellee.

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Appeals from the United States  
Tax Court.

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No. 03-3390

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[UNPUBLISHED]

Acme Leasing Trust, Transferee,

Appellant,

v.

Commissioner of Internal  
Revenue Service,

Appellee.

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No. 03-3391

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ABC Seamless Trust, Transferee,

Appellant,

v.

Commissioner of Internal  
Revenue Service,

Appellee.

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No. 03-3392

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Shirley J. Oyer, Transferee,

Appellant,

v.

Commissioner of Internal  
Revenue Service,

Appellee.

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Submitted: April 16, 2004

Filed: May 20, 2004

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Before MORRIS SHEPPARD ARNOLD, MAGILL, and MURPHY, Circuit Judges.

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PER CURIAM.

This is an appeal from the Tax Court's order granting summary judgment in favor of the Internal Revenue Service in taxpayers' suit challenging the IRS's determination that they were liable as transferees for taxes in the amount of approximately \$90,000. The Tax Court held, *inter alia*, that the doctrine of *res judicata* barred taxpayers from contesting the amount owed because the court had previously entered stipulated decisions against taxpayers that determined the taxes that are the subject of the dispute here.

We have carefully examined the record and conclude that the Tax Court correctly applied the doctrine of *res judicata* in this case. We therefore affirm on the basis of its well-reasoned decision. *See* 8th Cir. R. 47B.

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